

CITY COUNCIL

Finance, Audit & Budget Committee

Monday, September 17, 2012
5:00 pm
City Council Office

The Budget and Finance Committee's responsibilities include Annual Budget Review, Capital Improvement Programs, Financial Reports, Taxes (Rates, exonerations and exemption appeals), Fee Assessments, Review of Budget & Financial Reports, oversight of the City's external auditing, internal controls and any other financial or business practices, and reviewing the work of the City Auditor.

Committee Members: Donna Reed (Chair), Randy Corcoran (Vice-Chair) and Dennis Sterner

Although Council committee meetings are open to the public, public comment is not permitted at Council Committee meetings. However, citizens are encouraged to attend and observe the meetings. Comment from citizens or professionals during the meeting may be solicited on agenda topics via invitation by the Committee Chair.

All electronic recording devices must be at the entry door in all meeting rooms and offices, as per Bill No. 27-2012

- I. Review CSC and IT Monthly Report**
- II. Downtown Parking Plan – *update from Mayor's Staff***
- III. Report – City owned Vehicles and Take Home Vehicles – Adm Svc Dir**
- IV. Legislative Review**

- **Ordinance** – transferring funds from contingency account as follows: \$100,000 to the Reading Redevelopment Authority for blighted properties entering the CORE process and \$5,000 for Reading Beautification supporting the city-wide clean-ups. *(Business Analyst) Introduced at the Sept 10 regular meeting*

V. Budget Review

- Review Expenditures/Revenues
- Review Transfers
- Contingency Account/Fund re beginning balance and YTD balance

VI. Review Finance Reports

- Income Statement YTD
- Income Statement Projection
- Cash Flow Projection
- Review Bank Statement Activity

VII. Update from City Auditor re 2011 Audits

- Compliance-transfers
- **Completion of 2011 External Audit**
- **Audit re Disposition of Fine Arts Money and ability of Penn Corridor to disperse these funds**
- Update on the status of all capital projects currently underway

VIII. Update - Collection Report for Delinquent Taxes and Misc Fines & Fees (RE01) – RFP to identify new collections firm opened 3-13-12

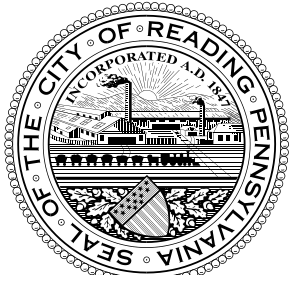
IX. CD Report – Spent vs. Unspent CDBG Funds

- Update HUD Audit**
- Un-programmed CDBG Funds**
- UDAG Fund**
 - **2009 Balance Sheet/Income Statement**
- 2010-11 Balance Sheet/Income Statement and quarterly report for 2010-11 showing revenues and expenditures**

X. Presentation of CDBG Action Plan - Pending

FOLLOW UP ISSUES

1. Estimate for new pavement on Court St train bridge
2. Recommendation for Collector for Delinquent BPL and other fee/tax collection
3. Waiting to receive Administration's recommendation re the QoL program
4. Update on the Parking Issue re the Downtown Merchants – Mayor's Office
5. Review of CDBG Budget September 17th – CD Director
6. Report on Unprogrammed Funds – CD Director
7. Audit of Fine Arts Commission – City Auditor
8. Amendment of 2012 CDBG Action Plan
9. Report on Inventory of City Owned Vehicles and Vehicles Taken Home – Adm Svc Dir
10. Quarterly Report on Contracts Awarded below \$25,000 – Adm Svc Dir



CITY COUNCIL

Finance, Audit & Budget Committee

Meeting Report **Monday, August 20, 2012**

Committee Members Attending: D. Reed, Chair, R. Corcoran, Vice Chair, D. Sterner

Others Attending: L. Kelleher, H. Tangredi, D. Cituk, C. Zane, M. Bembenick, C. Younger, C. Snyder, E. Lloyd

Ms. Reed, Chair, called the meeting to order at approximately 5:30 pm.

IT Report

Mr. Tangredi highlighted the IT Report. He described the problems with the upgrade of the police equipment that caused the costs to be greater than expected. He also noted that Work Orders have increased in the CD and Codes areas due to their increased use of IT services.

Mr. Tangredi and Mr. Bembenick stated that they are exploring an approach to charge IT service costs back to various City offices so the offices become aware of the cost of the services requested and the benefits provided.

In response to Mr. Cituk's question on personnel in IT, Mr. Tangredi stated that the two current vacancies were advertised and interviews are being conducted. He stated that one candidate offered one of the open positions declined due to the salary offered, which is less than market. He noted that City IT personnel are expected to be cross trained and cross functional so they can handle a variety of IT duties, which is uncommon in the average workplace.

Downtown Parking Meeting

Ms. Reed asked Mr. Lloyd for an update, as the Mayor's office stated that they would be responsible for working on this issue. Mr. Lloyd stated that Mr. Murin and the Mayor met with two business owners approximately two weeks ago about their challenges with the current parking problems. He stated that broader goals and practices are being explored such as providing a token lot.

Ms. Reed inquired why the meeting was limited to two business owners and excluded representation of the broader business community, the DID board and the Parking Authority. She noted a recent newspaper article that reported two more businesses moving out of the City due to the lack of resolve on parking problems. She expressed the belief that excluding businesses and those affected by parking concerns creates the perception that the City is doing nothing to address the problems.

Ms. Reed requested a timeline to address the parking issue. Mr. Lloyd stated that an additional report could be provided in two months time. Ms. Reed suggested a quicker turn around. Mr. Lloyd stated that the Mayor and his staff are trying to understand the scope of the problems. He stated that Mr. Murin reported that the Parking Authority refused to allow Mi Casa Su Casa to purchase the tokens currently used by Judy's on Cherry and Gilbert's furniture. He noted the need for the Mayor and his staff to have a full understanding of parking needs before a solution can be presented.

Ms. Reed inquired if Council members will be invited to attend future meetings on this issue. Mr. Lloyd stated that he is open to inclusion to retain transparency but he stated that he cannot guarantee that Council will be invited to meetings on this issue.

Mr. Lloyd left the meeting.

Contracts Awarded without Procurement Process

Mr. Bembenick stated that the information on contracts awarded without Council approval was provided electronically. Printouts were provided.

Mr. Bembenick highlighted the report as follows:

- Olsen Design – Schlegel Park design services
- William Rush – zoning backlog hearing master, charge of \$60 per hearing rather than the usual hourly rate
- Mascaro – marketing for the recycling program and processing co-mingled recycling (caused by the delay in obtaining the new recycling trucks)
- Ehrlich – pest removal services
- Terminix – pest removal services

- Ener G Test LLC – WWTP electrical distribution services
- Pro Mark – hazardous tree removal
- Randy Myer – IT consulting services until the current vacancies in IT are filled (Mr. Myer is a former IT employee who accepted other employment. His services are allowing IT to provide critical services) Amount expended \$1,000 of \$15,000
- Charter Atlantic (Scott Hoh) – contract paid through the end of the month. The contract will not be renewed.
- Fleck Consulting – policy consulting (paid in full) and media consulting (paid in full but contract runs to the end of September)
- John Kromer – CD support for housing and economic development. Contract paid through two agencies and the City until the end of September.
- Cindy Kauffman – Pagoda manager paid through March 22, 2012 then discontinued.
- Carole Snyder – HR services to update job descriptions. Completed management but not rank and file. Approximately \$15,000 of the \$48,000 allocated. The remaining funds will be retained to retain outside assistance to complete this and other HR needs.
- Institute for Self Reliance – consulting for recycling and composting services. \$23,000 remaining of \$36,000 allocated
- United Community Services (First Source Referral) – recycling jobs. \$18,738 expended

Ms. Reed inquired if the contracts with Charter Atlantic and Fleck Consulting would be renewed. Ms. Snyder stated that she does not believe the contracts for these services will be renewed. She and Mr. Bembenick assured the Committee that tighter controls would be placed around the contracted services.

Ms. Reed inquired about the need to reduce the amount requiring Council approval to \$10,000 from \$25,000. Ms. Snyder expressed the belief that the reduction is unnecessary as she and Mr. Bembenick will be placing better controls about awarding contracts without the use of the RFP process.

Mr. Sterner agreed that a further reduction may become burdensome for the Administration. He suggested that the Administrative Services Director provide the Finance Committee with a monthly report on contracts awarded without Council Approval (those falling under \$25,000). Mr. Bembenick agreed but suggested that the report occur on a quarterly basis. The Committee agreed.

Review of Finance Statements

Printouts of the financial statements were distributed. Mr. Zale reported that the meter

reading expense will be reduced to \$6,833 per month in August as per the MOU, which represents a \$14,000 reduction.

Mr. Zale stated that to date revenues are at 61% and expenditures are at 81%. He stated that the expected budget shortfall of projected at \$7M, due to the unbudgeted \$5M debt payment and the booking of 2012 revenue from Greater Berks in late 2011. However, it is expected that the City will end 2012 with a total of \$8.6M in cash (\$7M from General Fund plus \$1.5M payback from Recycling).

Mr. Sterner inquired about the increase in EIT collections. Ms. Kelleher stated that the increase is probably due to the 2012 Act 32 requirement for the employer to withhold the exact EIT percentage charged by the municipality. Before 2012, the employer was only legally required to withhold 1%, rather than the exact percentage charged, which created a large gap that could only be closed if the employee filed his annual EIT return and paid the remaining money.

Ms. Snyder inquired about how often an employer needs to pay their employee withholdings. Ms. Kelleher stated that in her experience with a construction company employee withholdings were submitted on a quarterly basis. Mr. Cituk expressed the belief that the timing of the submission is dependent on the dollar value. (Note: at the 8-20 work session the Executive Director of Berks EIT reported that employer submissions occur on a quarterly basis; however, employers who perform consolidated filings pay monthly).

Mr. Zale noted the \$1.6M reduction in the MMO expense. He stated that the external auditors discovered that the City had included officers and firefighters in DROP in the MMO calculation, which is incorrect and resulted in a savings of \$1.6M.

Auditor's Report on Internal Audits

Mr. Cituk distributed an internal audit report on the WWTP Project. He stated that to date \$22.1M total was expended and \$1.6M was expended in 2012, as of June 30th. He noted that the rate study will begin shortly; however, the new IMAs (Inter Municipal Agreements) were not negotiated.

Mr. Cituk called the Committee's attention to the last page which shows the amount expended per vendor. The Committee questioned the large amount of money expended to date on legal and consulting services. Ms. Snyder stated that she also picked up on that and also quickly discovered the double meetings to update the same people about similar issues. She stated that she has worked to increase efficiencies and reduce the amount of money expended.

Mr. Cituk noted that the 2011 External Audit is still not complete as RAWA has still not provided the information Herbein needs to conclude the Audit. Ms. Kelleher recalled that Herbein reported at the last Audit Committee meeting that if RAWA could provide a trial balance sheet the audit could be completed. Mr. Cituk agreed and stated that RAWA has not provided the trial balance sheet.

There was no report on the audit of the Fine Arts Commission.

Update - Collection Report for Delinquent Taxes and Misc Fines & Fees (RE01) – RFP to identify new collections firm opened 3-13-12

No report

CD Report – Spent vs. Unspent CDBG Funds

Mr. Agudo arrived. He stated that originally the CD Department was at risk of losing \$600,000 in HUD funds because they were not spent in accordance with HUD's requirements. However, that issue has been corrected. He explained HUD's requirement in the various program areas and their caps.

Mr. Augdo distributed a letter from HUD showing the allocation of the 2012 CDBG allocation as follows:

- CDBG \$2.3M
- HOME \$698,000
- ESG \$242,000

Mr. Agudo stated that this allocation shows a reduction. The letter states that as the reduction is greater than 10% an amendment to the 2012 Action Plan must occur.

2013 Action Plan

Mr. Augdo stated that the 2013 Action Plan is not yet complete, due to the subsequent reduction in the CDBG allocation. He stated that the application period, done in conjunction with the County CD Department, was extended until August 31st.

Mr. Agudo stated that 24 applications were received to date totaling \$4.2M; however, considering that the total CDBG allocation just received is around \$3.2M and the City needs to support various services such as codes enforcement, blight remediation, etc, the pool of available fund to outside applicants is limited. He noted that 2012 CDBG funds were reduced by 15% and that a larger reduction is expected for 2013.

Mr. Agudo explained the recent changes in the allocation of the ESG (homeless prevention) funding. He stated that the change will reduce the chance of “double dipping” to programs who already receive CDBG homeless prevention support. He stated that future recipients must be selected by the Continuum of Care group, which is a network of homeless providers who receive HUD funding.

Mr. Agudo stated that the 2013 Action Plan will be ready for Council review at the September meeting. He stated that the CD Department is also working to identify unprogrammed funds. He stated that he will be seeking project ideas from the Mayor and Council in the near future.

Ms. Snyder stated that she is also implementing a process that includes a timeline for CD funded project completion.

Ordinance Review

- **Council Budget Amendment for Recodification**

Ms. Kelleher stated that the recodification project came in slightly over budget. The budget amendment will provide approximately \$4,000 for the unbudgeted amount and allow the contractor to include the ordinances enacted through June 2012.

- **Fire Department Amendment for Vehicles**

Mr. Zale stated that an SUV was needed for the Chief. He stated that staff vehicles are in need of replacement.

Ms. Reed inquired about the inventory of City owned vehicles and use of “take home” vehicles. Mr. Bembenick stated that a report will be provided.

In response to a question regarding the new re-designed police vehicles, Mr. Zale stated that the vehicles were obtained with grant funding. He stated that Crown Victoria’s are no longer used for patrol cars.

- **Amending the Administrative Code to allow the Managing Director to temporarily exceed the Position Ordinance**

Ms. Snyder stated that the enactment of this ordinance will provide the Managing Director to, when need be, exceed the number of positions authorized annually when succession planning is required. She stated that this feature will only be used on limited occasions and that the salary line item will not be exceeded.

Other Business

Ms. Kelleher reminded the Committee that the Audit Committee meets this Friday at 2 pm.

As no other business was brought forward the meeting adjourned at approximately 6:50 pm.

Respectfully submitted by Linda A. Kelleher CMC, City Clerk

FOLLOW UP ITEMS

1. Update on the Parking Issue re the Downtown Merchants – Mayor’s Office
2. Review of CDBG Budget September 17th – CD Director
3. Report on Unprogrammed Funds – CD Director
4. Audit of Fine Arts Commission – City Auditor
5. Amendment of 2012 CDBG Action Plan
6. Report of Inventory of City Owned Vehicles and Vehicles Taken Home – Adm Svc Dir
7. Quarterly Report on Contracts Awarded below \$25,000 – Adm Svc Dir

BILL NO. ____-2012
AN ORDINANCE AMENDING THE 2012 GENERAL FUND BUDGET,
REALLOCATING FUNDS FROM THE CONTINGENCY FUND TO THE
THE REDEVELOPMENT AUTHORITY AND READING BEAUTIFICATION

Whereas the Council of the City of Reading hereby ordains as follows:

Section 1. Authorizing the amendment of the 2012 Budget by transferring \$100,000 from the Contingency Fund to the Reading Redevelopment Authority to provide one-time seed money for properties that will be placed into the CORE (Community Reinvestment) Program with the Reading Berks Association of Realtors, to be marketed for owner occupancy.

Section 2. Further authorizing the amendment of the 2012 Budget by transferring \$5,000 from the Contingency Fund to the Reading Beautification to provide funding for the city-wide clean-ups.

Section 3. This ordinance shall become effective ten (10) days after its adoption, in accordance with Sections 219 & 221 of the City of Reading Home Rule Charter.

Adopted by Council _____, 2012

President of Council

Attest:

City Clerk

(Council Staff & Business Analyst)

Submitted to Mayor: _____

Date: _____

Received by the Mayor's Office: _____

Date: _____

Approved by Mayor: _____

Date: _____

Vetoed by Mayor: _____

Date: _____



CITY OF READING,
PENNSYLVANIA

MEMORANDUM

TO: City Council, David Cituk
FROM: Christian F. Zale, City Controller
DATE: August 28, 2012
SUBJECT: Schedule of Transfers - August 2012

The following transfers occurred in August 2012 as specified in the 2012 council approved /revised budget:

To General Fund (01):

Indirect Cost: CD (32) \$15,833.33; Sewer (54) \$86,063.33; Recycling (56) \$11,195.00; Water (50) 56,503.33

Transfers: Sewer (54) \$250,000.00; Recycling (56) \$16,666.67; Water (50) \$368,333.33

Water RAWA Act 47: \$125,000.00

Meter Surcharges: Water (50) \$141,666.00

To Water Fund (50):

Meter Reading Cost: Sewer (54) \$6,833.33 (**Changed to \$6,833.33 in August per MOU.**)

RAWA Lease Agreement: From RAWA \$1,122,596.00 (**Changed per on MOU.**)

To Self Insurance (52):

Sewer (54) \$75,416.67; Water (50) \$72,386.25; General (01) \$140,641.08

Corrections:

None

Additional Transfers:

None

Future Transfers:

None

These transfers are reflected in August trial balance. Also, the related cash has been transferred among the various funds; thus, no impact in the DT/DF accounts. This activity has been confirmed by the City Auditor.

City of Reading, PA
General Fund Income Statement
August 31, 2012
(as of september 11, 2012)

	2012 Budget	2012 Year to Date	% of Budget
<i>Revenues</i>			
Real Estate Taxes	19,051,332.00	17,115,362.00	90%
Earned Income Tax	13,069,120.00	9,516,964.00	73%
Act 511 Taxes	4,856,445.00	3,748,094.00	77%
Licenses, Permits & Fines	6,018,113.00	3,784,544.00	63%
Intergovernmental	9,147,198.00	3,522,855.00	39%
Charges for Services	5,631,928.00	3,140,493.00	56%
Interest and Rent	3,044,408.00	337,864.00	11%
Other	4,657,482.00	2,588,969.00	56%
	-		
<i>TOTAL REVENUES</i>	<u>\$ 65,476,026.00</u>	<u>\$ 43,755,145.00</u>	<u>67%</u>

Expenditures

Mayor	351,720.00	276,177.00	79%
City Council	305,251.00	165,592.00	54%
City Auditor	145,511.00	85,735.00	59%
Managing Director	354,288.00	237,731.00	67%
Finance	3,887,256.00	2,334,297.00	60%
Public Works	6,178,756.00	4,015,233.00	65%
Police	25,365,255.00	14,508,406.00	57%
Fire	14,542,372.00	8,590,159.00	59%
Community Development	3,567,988.00	1,834,378.00	51%
Human Resources	535,729.00	244,319.00	46%
Law	726,489.00	487,099.00	67%
Library	742,442.00	455,101.00	61%

Non-Departmental	1,374,810.00	755,298.00	55%
Board of Ethics	10,000.00	7,549.00	75%
Charter Board	50,000.00	26,033.00	52%
Human Relations Commission	179,767.00	87,016.00	48%
Debt Service	13,093,199.00	28,238,555.00	216%
	\$	\$	
TOTAL EXPENDITURES	71,410,833.00	62,348,678.00	87%

Excess (Deficiency) of	\$	\$	
Funding Sources of Uses	(5,934,807.00)	(18,593,533.00)	

OTHER FINANCING SOURCES (USES)

Bond Proceeds	\$ -	\$ 18,732,000.00	
Transfers In	7,622,500.00	5,080,000.00	67%
Transfers	(1,687,693.00)	(1,125,129.00)	67%
	\$		
TOTAL OTHER FINANCING SOURCES	5,934,807.00	22,686,871.00	

Excess of Revenues and other Financing Sources Over (Under) Expenditures and

Other Financing Uses	\$ -	4,093,338.00	
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**City of Reading, PA
General Fund Income Statement
August 31, 2012**

	2012	2012	% of	2012	% of	2012	% of	2012
	Budget	Year to Date	Budget	Remaining	Budget	Remaining	Budget	Projected
Revenues	A	B		C		D		E
Real Estate Taxes	19,051,332.00	17,115,362.00	90%	1,935,970.00	10%	1,935,970.00	10%	19,051,332.00
Earned Income Tax	13,069,120.00	9,516,964.00	73%	3,552,156.00	27%	4,483,156.00	34%	14,000,120.00
Act 511 Taxes	4,856,445.00	3,748,094.00	77%	1,108,351.00	23%	1,108,351.00	23%	4,856,445.00
Licenses, Permits & Fines	6,018,113.00	3,784,544.00	63%	2,233,569.00	37%	2,233,569.00	37%	6,018,113.00
Intergovernmental	9,147,198.00	3,522,855.00	39%	5,624,343.00	61%	5,562,343.00	61%	9,085,198.00
Charges for Services	5,631,928.00	3,140,493.00	56%	2,491,435.00	44%	2,491,435.00	44%	5,631,928.00
Interest and Rent	3,044,408.00	337,864.00	11%	2,706,544.00	89%	435,115.00	14%	772,979.00
Other	4,657,482.00	2,588,969.00	56%	2,068,513.00	44%	2,068,513.00	44%	4,657,482.00
	-							
TOTAL REVENUES	\$ 65,476,026.00	\$ 43,755,145.00	67%	\$ 21,720,881.00	33%	\$ 20,318,452.00	31%	\$ 64,073,597.00

Expenditures

Mayor	351,720.00	276,177.00	79%	75,543.00	21%	152,943.00	43%	429,120.00
City Council	305,251.00	165,592.00	54%	139,659.00	46%	155,259.00	51%	320,851.00
City Auditor	145,511.00	85,735.00	59%	59,776.00	41%	59,776.00	41%	145,511.00
Managing Director	354,288.00	237,731.00	67%	116,557.00	33%	116,557.00	33%	354,288.00
Finance			60%		40%	1,641,814.00	42%	

	3,887,256.00	2,334,297.00		1,552,959.00				3,976,111.00
Public Works	6,178,756.00	4,015,233.00	65%	2,163,523.00	35%	2,116,723.00	34%	6,131,956.00
Police	25,365,255.00	14,508,406.00	57%	10,856,849.00	43%	11,656,849.00	46%	26,165,255.00
Fire	14,542,372.00	8,590,159.00	59%	5,952,213.00	41%	6,635,422.00	46%	15,225,581.00
Community Development	3,567,988.00	1,834,378.00	51%	1,733,610.00	49%	1,636,338.00	46%	3,470,716.00
Human Resources	535,729.00	244,319.00	46%	291,410.00	54%	173,270.00	32%	417,589.00
Law	726,489.00	487,099.00	67%	239,390.00	33%	239,390.00	33%	726,489.00
Library	742,442.00	455,101.00	61%	287,341.00	39%	287,341.00	39%	742,442.00
Non-Departmental	1,374,810.00	755,298.00	55%	619,512.00	45%	1,066,115.00	78%	1,821,413.00
Board of Ethics	10,000.00	7,549.00	75%	2,451.00	25%	2,451.00	25%	10,000.00
Charter Board	50,000.00	26,033.00	52%	23,967.00	48%	23,967.00	48%	50,000.00
Human Relations Commission	179,767.00	87,016.00	48%	92,751.00	52%	92,751.00	52%	179,767.00
Debt Service	13,093,199.00	28,238,555.00	216%	(15,145,356.00)	-116%	7,606,189.00	58%	35,844,744.00
TOTAL EXPENDITURES	\$ 71,410,833.00	\$ 62,348,678.00	87%	\$ 9,062,155.00	13%	\$ 33,663,155.00	47%	\$ 96,011,833.00
Excess (Deficiency) of								
Funding Sources of Uses	\$ (5,934,807.00)	\$ (18,593,533.00)		\$ 12,658,726.00		\$ (13,344,703.00)		\$ (31,938,236.00)
OTHER FINANCING SOURCES (USES)								
Bond Proceeds	\$ -	\$ 18,732,000.00		(18,732,000.00)		\$ -		18,732,000.00
Transfers In	7,622,500.00	5,080,000.00	67%	2,542,500.00	33%	2,542,500.00	33%	7,622,500.00
Transfers	(1,687,693.00)	(1,125,129.00)	67%	(562,564.00)	33%	(562,564.00)	33%	(1,687,693.00)

TOTAL OTHER FINANCING SOURCES	\$					
	5,934,807.00	22,686,871.00	(16,752,064.00)	1,979,936.00	24,666,807.00	
Excess of Revenues and other Financing Sources Over (Under) Expenditures and						
Other Financing Uses	\$	-	4,093,338.00	(4,093,338.00)	(11,364,767.00)	(7,271,429.00)

City of Reading, PA

Cash Flow Projection

August 31, 2012 Cash Balance **\$
19,517,003**

September 1, 2012 through December 31, 2012 Activity:

Excess of Revenues and other	\$
Financing	(11,364,767)
Sources Over (Under)	
Expenditures and	
Other Financing Uses	

December 31, 2012 Cash Balance before Adjustments **\$
8,152,236**

Adjustments:

	Beginning to 12/31/2010	1/1/2011 to 12/31/2011	1/1/2012 to 12/31/2012
Due To / Due From Balances:			
Community Development	\$ -	\$ -	\$ -
Sewer	\$ -	\$ -	\$ -
Recycle/Trash	\$ -	\$ -	\$ 1,500,000
Self Insurance	\$ -	\$ -	\$ -
Water	\$ -	\$ -	\$ -
Agency	\$ -	\$ -	\$ -
Total		\$ 1,500,000	

Other	\$ -
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Net Adjustments	\$ 1,500,000
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Estimated Decembr 31, 2012 Cash Balance	\$ 9,652,236
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City of Reading Community Development								
9/7/2012						Percentage	Project	
<u>YEAR</u>	Allocated	Spent		Total	Unspent	Completion	Code	
		Entitlement	Program Income	Spent				
<u>2009 CDBG</u>								
Centre Park Historic District Artifacts Bank	25,500.00	25,500.00		19,156.00	6,344.00	75%	32-10-03-02	
TOTAL	25,500.00	25,500.00		19,156.00	6,344.00	75%		
<u>HRP</u>								
Opportunity House - HRP	1,147,374.53	1,147,374.53		1,125,017.35	22,357.18	98%	32-10-68-02	
HRP Admin	53,168.12	53,168.12		41,426.81	11,741.31	78%	32-10-85	
Human Relations Commission - HRP	67,351.00	67,351.00		66,451.00	900.00	99%	32-10-71	
TOTAL	1,267,893.65	1,267,893.65		1,232,895.16	34,998.49	97%		
<u>2010 CDBG</u>				-	-			
Barbey Playground Improvements	12,500.00	12,500.00		12,362.82	137.18	99%	32-10-01-02	
BPRC / RRA	169,000.00	169,000.00		23,366.06	145,633.94	14%	32-10-01-04	
Residential Facade Improvements	37,275.00	37,275.00		24,285.00	12,990.00	65%	32-10-10	
Fire Station Improvements	168,640.00	168,640.00		57,313.91	111,326.09	34%	32-10-88	
TOTAL	387,415.00	387,415.00		117,327.79	270,087.21	30%		
<u>NSP2</u>								
NSP2 ACQUISTION OCR						88%	32-10-31-	

	675,000.00	675,000.00		594,908.87	80,091.13		02	
NSP2 ACQUISTION CD/RHA	246,308.75	246,308.75		-	246,308.75	0%	32-10-31-02	
NSP2 ADMINISTRATION	383,031.25	383,031.25		\$377,039.87	5,991.38	98%	32-10-85	
NSP2 REHAB OCR	2,700,000.00	2,700,000.00		2,698,636.15	1,363.85	100%	32-10-31-02	
NSP2 REHAB RHA	995,660.00	995,660.00		989,226.85	6,433.15	99%	32-10-31-02	
TOTAL	5,000,000.00	5,000,000.00		4,659,811.74	340,188.26	93%		
<u>2011 CDBG</u>								
3rd and Spruce Basketball Courts	100,000.00	100,000.00		12,141.76	87,858.24	12%	32-10-34-05	
Library Improvements	150,000.00	150,000.00		-	150,000.00	0%		
Olivet's Boys & Girls Clinton St Pool	88,000.00	88,000.00		8,376.34	79,623.66	10%	32-10-57-03	
Schlegel Park Pool Improvements	280,000.00	280,000.00		18,120.59	261,879.41	6%	32-10-01-05	
11th and Pike Playground Improvements	212,080.00	212,080.00		11,478.95	200,601.05	5%	32-10-21	
Barbey Playground	291,100.00	291,100.00		263,060.14	28,039.86	90%	32-10-01-02	
Facade Improvements – Commercial	50,000.00	50,000.00		-	50,000.00	0%	32-10-33	
Liberty Fire Station	26,000.00	26,000.00		22.02	25,977.98	0%	32-10-88	
NHS Home-ownership Assistance	75,000.00	75,000.00		-	75,000.00	0%	32-10-42	
Reading Iron Playground Improvements	135,000.00	135,000.00		6,504.49	128,495.51	5%	32-10-38-02	
Facade Improvements – Residential	35,000.00	35,000.00		13,157.40	21,842.60	38%	32-10-10	
TOTAL	1,442,180.00	1,442,180.00		332,861.69	1,109,318.31	23%		
<u>2012 CDBG</u>								

Abe Lincoln Hotel 108 payment	240,000.00	240,000.00		227,021.25	12,978.75		95%	32-10-09	
BCTV	76,000.00	76,000.00		37,500.00	38,500.00		49%	32-10-94	
CDBG Administration	481,092.40	481,092.40		154,161.46	326,930.94		32%	32-10-85	
Code Enforcement - PMI salaries	500,000.00	500,000.00		127,684.60	372,315.40		26%	32-10-29	
Code Enforcement - Trades salaries	170,000.00	170,000.00		108,166.26	61,833.74		64%	32-10-29	
Commercial Façade	20,000.00	20,000.00		-	20,000.00		0%	32-10-08	
Community Policing	215,000.00	215,000.00		9,079.46	205,920.54		4%	32-10-90	
Emergency Demos	444,510.88	444,510.88		134,008.20	310,502.68		30%	32-10-27	
Human Relations Fair Housing Education	16,000.00	16,000.00		10,876.31	5,123.69		68%	32-10-71	
Human Relations Landlord Tenant	6,000.00	6,000.00		2,067.63	3,932.37		34%	32-10-71	
Lance Place Playground	91,000.00	91,000.00		6,617.66	84,382.34		7%	32-10-03-03	
NHS Foreclosure Counseling	11,000.00	11,000.00		-	11,000.00		0%	32-10-42-01	
NHS Major System Rehab	75,000.00	75,000.00		-	75,000.00		0%	32-10-42	
Olivet's Southeast	39,819.00	39,819.00		23,253.33	16,565.67		58%	32-10-37-02	
Reading Public Library Main	111,039.42	111,039.42		-	111,039.42		0%	32-10-46	
*Microenterprise Technical Assistance	50,000.00	50,000.00		-	50,000.00		0%	32-10-46	
TOTAL	2,546,461.70	2,546,461.70		840,436.16	1,706,025.54		33%		
HESG									
Emergency Shelter Grant Admin	15,955.00	15,955.00		5,976.70	9,978.30		37%	32-10-85	
ESG11 Homeless Prevention	65,431.00	65,431.00		8,000.00	57,431.00		12%	32-10-02-01	

ESG11 Data Collection (HMIS)	10,000.00	10,000.00		-	-	0%		
ESG11 Shelter	121,352.00	121,352.00		121,352.00	-	100%		
ESG11 Rapid Re-housing	-	-			-			
TOTAL	212,738.00	212,738.00		135,328.70	67,409.30	64%		
<u>2012 HESG</u>								
ESG12 HMIS	\$0.00	\$0.00		-	-	#DIV/0!		
ESG12 Homeless Prevention	\$97,145.00	\$97,145.00		-	97,145.00	0%		
ESG12 Shelter	\$122,503.00	\$12,250.00		-	122,503.00	0%		
ESG12 Street Outreach	\$5,000.00	\$5,000.00		-	5,000.00	0%		
ESG12 Admin	\$18,215.00	\$18,215.00		-	18,215.00	0%		
				-	-	#DIV/0!		
TOTAL	242,863.00	132,610.00		-	242,863.00	0%		
<u>Other Accounts</u>	Balances	Deposit	Interest	Withdrawn	Balances			
EZ FRED	9,880.39				9,880.39			
HOME PROG INC	376.91				376.91			
CDBG PROG INC	4,253.01				4,253.01			
UDAG	115,406.68				115,406.68			
SEC 108	254,557.21				254,557.21			
STATE OF PA - CIDC (Microloan Prog)	303,801.00				303,801.00			
FAMILY BUSINESS PROGRAM	572,647.14				572,647.14			

TOTAL CDBG EN BALANCE(9/7/2012)	3,132,550.57	from PR01		-	3,132,550.57			
TOTAL CDBG PI BALANCE (9/7/2012)				-	-			
<u>CDBG Funds To Be Spent</u>								
Line of Credit	3,132,550.57							
TTL CDBG 2009 - 2012 To Be Spent	3,091,775.06							
Difference	40,775.51							
<u>CDBG 2012 Timeliness Test</u>								
**Timeliness Test Amount	3,503,193.00							
Line of Credit	3,132,550.57							
Over/(under Cap)	(\$370,642.43)							

**Note: In compliance with CDBG Timelines rules by November 1, 2012, CDBG line of credit must be below \$3,503,193.00 (current year grant times 1.5)

HOME program reconciliation							9/5/2012
Program Year	Grant Balance (PR 27)	Admin Balance (PR 27)	OCR Balance (PR 02)	NHS Balance (PR 02)	HfH Balance (Contract)	Unprogrammed	
2008	\$ -	\$ -	\$ -	\$ -		\$ -	
2009	\$0.00	\$0.00	\$ -	\$ -		\$ -	
2010	\$208,996.89	\$96,331.49	\$58,734.29	\$46,494.47		\$7,436.64	
2011	\$941,355.30	\$94,350.80	\$149,798.20	\$160,116.22	\$278,000.00	\$259,090.08	
2012	\$698,011.00	\$69,801.10	\$428,209.90	\$105,000.00	\$95,000.00	\$ -	
Current	\$	\$	\$	\$	\$	\$266,526.72	

1,848,363.19	260,483.39	636,742.39	311,610.69	373,000.00
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